

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.9094 of 2024

Sukdeo Prasad Gupta @ Sukhdeo Prasad Gupta S/O Late Bindeshwari Prasad Gupta, Resident of Village - Mathuahan, P.O. - Banhaura, P.S.- Nautan, District- West Champaran.

... .. Petitioner/s

Versus

1. The Union of India through the Commissioner, Central Goods and Service Tax (CGST) and Central Excise, Patna-II, 3rd to 5th floor, CTTC Building, Sanchar Parishad, Buddha Marg, Patna-800001.
2. The Commissioner, Central Goods and Service Tax (CGST) and Central Excise, Patna-II, 3rd to 5th floor, CTTC Building, Sanchar Parishad, Buddha Marg, Patna-800001.
3. The Assistant Commissioner (Adjn.) CGST and Central Excise, Patna-II.
4. The Deputy Commissioner (Service Tax), CGST and CX Division, Muzaffarpur.
5. The Superintendent, CGST and Central Excise, Range- Bettiah, District- West Champaran.
6. The State of Bihar through the Principal Secretary, Rural Works Department, Government of Bihar, Patna.
7. The Principal Secretary, Rural Works Department, Government of Bihar, Patna.
8. The Executive Engineer, Rural Works Department, Works Division, Bettiah, District- West Champaran.

... .. Respondent/s

Appearance :

For the Petitioner/s : Mr.Sanjeev Kumar, Advocate
For the Respondent/s : Mr.Anshuman Singh, Sr. SC, CGST & CX

CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE PARTHA SARTHY
ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

6 26-10-2024 Learned Counsel for the petitioner seeks withdrawal of the writ petition to avail the appellate remedy.

2. Liberty granted, but with just exceptions as to limitation which will have to be considered by the Appellate



Authority as per the statute and in accordance with law.

3. We make it clear that we have not made any observations on the merits of the matter or the maintainability of the appeal, if it is beyond the limitation period.

4. The writ petition stands dismissed as withdrawn.

(K. Vinod Chandran, CJ)

(Partha Sarthy, J)

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